

**HB 1515 – Testimony by Dustin Gawrylow (Lobbyist #266) North Dakota Watchdog Network**

House Bill 1515 at first glance looks like a great idea. However, I would like you to consider amending this two-year tax credit to a permanent rate reduction.

Some of you might remember about 10 years ago, the fight over whether to let the Bush tax cuts expire.

Republicans, including myself, said that by not extending the Bush Tax Cuts, that Democrats were actually raising taxes.

So I would suggest that you save yourself from having to explain why letting this tax credit expire is any different than when Democrats let the Bush Tax Cuts expire.

When you create a policy that results in a tax increase with no other action, you are opening yourself up to being attacked for letting taxes go up.

So please consider saving yourself a lot of grief in two years, and amend this into an across the board income tax rate reduction. With no sunset.

Thank you.